

NEBRASKA ADMINISTRATIVE CODE

TITLE 219 - DEPARTMENT OF LABOR

CHAPTER 18 - LEVY FOR UNPAID OVERPAYMENTS

001. AUTHORITY. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-607 and 48-663.01.
002. FAILURE TO RESPOND TO LEVY. If a person, partnership, corporation, limited liability company, limited liability partnership or other legal entity fails or refuses to respond to the levy within fifteen (15) days of the date the person, partnership, corporation, limited liability company, limited liability partnership or other legal entity is served with the levy, the Commissioner may commence legal proceedings against the person to collect the full amount of the overpayment owed up to the value of the assets that are under the control of the person upon whom the levy is served at the time of service and thereafter.
003. APPEALS OF LEVY.
- A. An overpayment recipient may appeal a levy imposed by *Neb. Rev. Stat.* §48-663.01, but such appeal shall not act as a stay of the levy.
 - B. The party appealing must appeal in writing, and the appeal must be delivered and received by the Department of Labor within thirty days after the service date of the notice of levy.
 - C. The appeal of said levy shall generally be governed by the appeal procedures set forth in 224 NAC 1. If any regulations in 224 NAC 1 conflict with the regulations in this chapter, the regulations in this chapter shall govern.